

Jennifer Stevens Madoff Dickson

[REDACTED]
New York, NY 10011

Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

August 22, 2012

To The Honorable Laura Taylor Swain:

I am writing this letter on behalf of Peter Madoff, as a testimony to his character.

From 2001 until his death in 2006, I was married to Peter's son Roger. My relationship with Roger began in early 1996 and I met Peter and Roger's mother Marion only a few weeks afterwards. From the moment we first met to today, Peter has been a supportive, loving and stable presence in my life. Peter and I, along with the rest of our immediate family, have spent almost every holiday together since March of that year, but we have seen each other much more regularly than that -- he welcomed me into their family immediately, and embraced my entire family as soon as they were introduced. He is a constant, important and reliable presence in my life, since the beginning and continuing still.

It has been more than six years since Roger passed away, yet Peter and I remain very close and have never stopped being a family. During Roger's illness and in the aftermath of his death, Peter and I leaned on each other for love and support, but also kept Roger's spirit alive through our relationship. I remarried two years ago, and though it may have been bittersweet and difficult to watch me move forward with my life with someone other than Roger, Peter has never faltered in giving me his love and support. Perhaps most surprising to those looking in from the outside, Peter has developed a wonderful relationship with my husband Jake. He has never stopped calling me his daughter, and so he naturally calls Jake his son-in-law, regardless of the puzzled looks from people who can't understand how that might work. And because of the loving and caring man that Peter so clearly is, Jake has welcomed he and Marion into his life. These are some of the many reasons why I continue to love Peter like a father, and Jake and my parents always think of him as family.

Roger and Peter were extremely close for his entire life, and thus I was able to learn so much about Peter through Roger, and see him through his son's eyes for many years. Roger admired his father tremendously and considered him a role model and teacher. He saw him work tirelessly and passionately to support his family, carve out meaningful time for children, and instill and cultivate a deep bond and openness, as well as a sense of responsibility and gratitude among them. Peter and Roger always had a relationship built on mutual respect and shared hobbies, as well as experiences and laughs – Peter enjoyed watching John Candy movies with Roger as much as he reveled in discussing the latest issue of the *New Yorker*. Peter was equally as proud and inspired by Roger as Roger was by his 'Pop.' He delighted in his son's accomplishments, his wit, and his willingness to do things differently than the easiest or expected way. When Roger decided to pursue journalism rather than the family business, Peter read every story he wrote and beamed as he rose in the ranks as a reporter and editor at Bloomberg News. When Roger moved to Italy to cover the transportation beat for Bloomberg, Peter lived vicariously through him – he had instilled in him a lifelong, studious love of automobiles and would eagerly await details about the Berlin Auto Show, an interview with the President of Fiat, or even the opening of the then new Malpensa Airport. He never grew tired of Roger's endless tales of learning the language and forming lifelong friendships with Italians we remain close with today.

Peter showed the same excitement and interest about my life when I entered the picture. He always asked about my studies when I was in graduate school for public health and insisted on being one of about a dozen people in a small classroom during my dissertation defense. He grew to know the people I worked with and always showed interest in their work, too. He knows my closest friends as well as he ever knew Roger's. We found our common ground, too – amongst other things, our connoisseurship of many great foods, a shared affection for a few fantastic books, the primacy that dogs have in our lives, a love of watching baseball and going skiing, and how smitten we were, much thanks to Roger, with all things Italian – the places and the food, but also the people. Peter has a true knack for getting to know people quickly and making them comfortable around him. Whether it was me, my husband, or even a local shopkeeper in an upstate mountain town we'd visit often, he just enjoyed getting to know new people.

When Peter was first diagnosed with bladder cancer shortly after Roger returned home from Italy, Roger took it upon himself to seek out the doctor who could offer Peter the best possible chance for a cure. He took to the task as an investigative reporter might and found the doctor that eventually performed Peter's surgery and

has since cared for him and become a close friend. Roger had uncovered not only a medical answer, but someone they both could trust and turn to for help or just a comforting word. Living more than a decade past that surgery has not been easy for Peter, nor has it been without numerous complications, hospital stays, bouts of illness and a not insignificant change to his quality of life. But Peter has remained optimistic about his ability to live through it, and having a doctor he can put his faith in – and whom the rest of us can, too – has helped a great deal.

When Roger was diagnosed with acute myelogenous leukemia in 2002 Peter was devastated, yet, again, he refused to be anything but optimistic throughout Roger's entire illness. We watched Roger endure 3 ½ years of chemotherapy, radiation, two stem cell transplants, a catheter ablation for a heart abnormality, a knee replacement, physically and mentally debilitating graft vs. host disease from his second transplant, and countless other maladies and treatments along the way. No matter the latest issue we were grappling with, Peter was ready to do anything he could for his son. Often that just meant being there – being with him every morning and evening in the hospital during many month-long stays, regularly talking to all of his doctors and getting to know all of his nurses, spending countless hours sitting with me just to pass the time – time that was so heartbreaking and stressful for all of us, despite the air of hopefulness we tried so hard to maintain.

When Roger was in the hospital, and I mean every single day that Roger was in the hospital, Peter was the first visitor in the morning – bringing his son, a voracious reader, a copy of the *Times*, the *Journal* and the *Post* (for the sports), and, if Roger's diet wasn't too restricted because his immune system was functioning well, a bagel and a coffee. When his diet was restricted and he had to eat the food the hospital served, Peter would diligently pour the milk in Roger's cereal, butter his muffin, reheat his coffee in the microwave, and chase down the staff who brought the meals to see if there were any extras or variations he could offer Roger – anything to make things easier for him. In addition, Peter brought a bag of bagels to the nurse's station every single day that Roger spent in the hospital – not just that first 31-day stay, but every day he was in the hospital over the next 3 ½ years. Some doctors and nurses would joke in the later years that they knew when Roger had been admitted because they saw that bag of bagels! This was Peter's way of showing his immense gratitude and respect for anything and everything that they were doing for Roger and for us, day in and day out, for being a part of the big team of family, friends and caregivers who were helping Roger get by. I have no doubt that if I went to the 10th floor of the Greenberg Pavillion today at NY Presbyterian-Weill Cornell, every nurse and nurse's aide who worked there between 2002 and 2006 would write a letter to you on Peter's behalf, remembering what a kind and generous person he always was.

Shortly after Roger's treatments got underway, Peter, like the rest of us, felt frustrated that there was so little he could do to help his son. With few options and a history of finding solace in temple, Peter turned to religion and to the routine and comfort it might offer. To Roger and I it always seemed that if there wasn't anything tangible Peter could do, at least he could pray for Roger. On a weekly, and at times daily, basis, Peter went to temple and prayed. When he was in New York, depending on where he was and what time of day and day of the week it was, he had one of four temples where he was a regular; when he left New York, he befriended the rabbis and congregants of other temples, even a few international ones. I joked with him once that we should write a book about all of the people he's met and the countless rabbis who have said blessings for Roger over the years, through this ritual of finding hope and faith through religion. It clearly brought him a small amount of comfort at a heart-wrenching time and helped him find some way to reconcile the many questions a parent must have when their child is struck with such a horrible fate. Since Roger died, Judaism has given him a place where I think he feels a little closer to his son. The people he has met during prayer have stuck by him and supported him over these years, as well. They have seen him at his most vulnerable and human times. They know how big his heart is.

As much as Peter was there for Roger when he was sick, Peter was a tremendous support for me during and since Roger's illness and death. Peter was a source of support during the many sleepless nights and horrible days that Roger wasn't well, and I could always count on him to be at home or in the hospital, if there was some reason that I couldn't. He was a voice of reason and a partner in making the hardest decisions anyone should ever have to make about their spouse or child. Together, we talked Roger through moments of delirium during stays in the ICU; together, we sat in waiting rooms holding our breath during dozens of procedures; together, we soothed Roger during panic attacks about his impending mortality; together, we listened to doctor's diagnoses and worsening prognoses about his condition to assure one another about what we were hearing and hold on to each other for strength; together, we signed Roger's "Do Not Resuscitate" order as his health care proxies; together, we watched as Roger slipped into unconsciousness for the last time on his last day; together, we watched him take his last breaths and held his hands as we said goodbye. After living through what we've lived through together, Peter and I are bonded for life.

After Roger's death, in many ways I have needed Peter more than ever. He has so many mannerisms and quirks that Roger had and being with him reminds me of Roger tremendously. But more than that, as I said before, being together kept

Roger's spirit alive for both of us. We have spent endless hours reliving funny and sad stories, teaching my nieces/his granddaughters about their uncle, seeing Roger's endearing qualities shine through in them every now and then. It warms both of our hearts when they do. We also dedicate time each fall to managing the Roger Madoff Internship program, which is a collaboration between Duke and Bloomberg News. We go together to Duke, meet prospective interns who write for *The Chronicle*, the daily newspaper on Campus that Roger wrote for while he was a student, and chose the best candidate to carry on Roger's legacy and follow in his footsteps. It gives us both a tremendous amount of pride to help send future writers on to potential career-making opportunities, and it has been a really meaningful effort we have always done together.

We have been through more than one family should have together, but over the past few years we've amazingly managed to look forward together as well. Peter has made it abundantly clear to me that I will never cease to be an important part of his life. We continue to share every holiday and many other meals; he has taken a great interest in my husband's business and thoroughly enjoys visiting Jake at work and learning about new projects he's involved in; he has made special trips to my apartment just to take my puppy for a walk; and he has been an unwavering source of support as my husband and I have endured several difficult years of miscarriages and fertility complications, regardless the pressures and stresses he is managing on his own.

Peter has been stripped of many things these past few years, but he hasn't lost what is most important to him in life: his family, friends and faith. He has found a way to build a life for himself around being a regular presence in his grandchildren's and children's lives (myself and Jake included), being an active member of his temple community giving generously of himself through volunteer work, and tirelessly working to find closure for his family in this ordeal. Still, he reads the papers like a student of the news, continues to see any funny or light-hearted movie that comes to the theaters, and follows the Mets and the Giants whether they're winning or losing. He spends quality time with good friends who have taken these years as their opportunity to give back to a man who has always given so much of himself to them.

Many people have asked me how he has been holding up through these past few years. I tell them something we've said many times, "If we've managed to survive losing Roger, we can live through this." Peter found some hope and faith to cling on to many years ago, and his sense of something guiding him through the worst of what is possible has only deepened. Yes, he has been devastated and overwhelmed by what has transpired. But he has also, amazingly, counted his blessings. I only

hope I have been here for him these past 3, 6, 16 years, like he has been here for me. Peter is a wonderful human being, a loving father, a doting grandfather, a true friend and a generous spirit. I feel blessed to have him in my life.

Thank you for your consideration,

A handwritten signature in black ink, appearing to read 'JSM', followed by a long, horizontal, slightly wavy line that extends to the right.

Jennifer Stevens Madoff Dickson

Susan Elkin

[REDACTED]
Old Greenwich, CT 06870

September 4, 2012

The Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street New York, NY 10007-1312

To the Honorable Laura Taylor Swain,

This letter is in reference to the sentencing proceeding based on Peter Madoff's plea of guilty to conspiring to violate several federal statutes and to falsifying records of an investment adviser.

I am an editor of children and young adult books that service the education market. I have known Peter Madoff for 30 years. We met when I first began dating his nephew, Mark Madoff, at the age of 18 and I have remained close to him throughout the years while I was married and later divorced from Mark.

I have spent many happy times with Peter over the years, but the occasions that stand out, in particular, are the religious holidays we enjoyed together. Passover Seders, Rosh Hashanah, and Yom Kippur holidays at his house were a time to celebrate our heritage and Peter took them seriously. He was patient with my younger self who was not as reverent as he was and often took the time to explain rituals, history, and its significance to our lives today. When my son, Daniel was born the addition of a new member of the family to rejoice in these occasions filled Peter with pride and hope. He knew that I was ambivalent about religion and made sure to subtly influence me about the importance of raising a child with a sense of community and tradition. Indeed, Peter is a major influence on my feelings about being Jewish and I admire him greatly for his convictions and faith. When my son became a bar mitzvah in 2005 (and later my daughter in 2008) Peter was particularly proud. I knew that there were few people in the synagogue that day who understood the importance of the event, or the evolution of my belief in what we were doing.

Peter has always taken a fatherly role with me, his nephew and I being closer in age to his own children. I liked the protective way he cared for me and how inclusive he was towards me even from the very beginning of my relationship with his family. He was warm and welcoming and loved me without reservation, because his nephew, who he also loved that way, loved me. Peter's children, Shana and Roger, were raised with that same notion of loyalty and love and emulated his gracious, loving

nature toward me. I knew that quality came directly from him. In fact, I think Peter likely behaved that way with almost everyone he met, certainly with his employees.

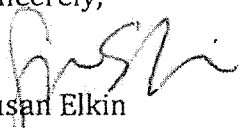
I had many opportunities to see Peter interact with family, friends and his staff at the parties his firm held for the employees in Montauk every summer. I was amazed to watch him interact with every level of employee, and make each one of them feel important and cared for.

I didn't see a lot of Peter during the years his son Roger was ill. I know he was devoted to his lovely, gentle son and fiercely proud of the man he had become. Roger had taken some time to develop his interests outside of Peter's business and Peter would speak proudly of him as being brave enough to try new things. I thought Peter was admirable for allowing his son to "be himself." I know that something broke inside Peter when Roger died. He wrote me a letter soon after beseeching me to hold onto each day with my children and make every moment count. I had been divorced for several years by that time, but Peter always made me feel as if I was still part of his family.

When our family was torn apart a few years ago by financial scandal and the suicide of my ex husband, Peter stepped up to the plate. Although embroiled in his own legal problems, and sense of loss and betrayal, Peter reached out to my son and daughter to be a "father" or "friend" or "Uncle" to them. In particular, Peter has taken the time to forge a new relationship with my son, one that makes it clear that he will be there for him for the rest of his days. It is not always easy to do this with a teenager, much less one who is in agony over the death of his father. It took time for Daniel to respond to Peter's overtures, but he never gave up, never took Daniel's ambivalence personally. I know now that my son is incredibly grateful for Peter's loyalty and strength and I am eternally grateful for Peter's perseverance and concern. Even now, at this point in his legal proceedings, Peter calls me regularly to make sure we are all okay, concerned more for us than himself. He wants to know if Daniel is making progress in his healing, if my daughter Kate is still working on her own emotional health, and how this is all effecting my new husband and our young daughter. He has no need to do this. He has his own problems. And yet, he can do nothing else but worry about those he loves.

Peter Madoff is an extraordinary man whose heart is full of love for his friends, family, and for God. His faith has given my children and me strength through the nightmare our lives have become.

Sincerely,


Susan Elkin

Roger S. Fisher

Brookville, N.Y. 11545

August 16, 2012

Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, N.Y. 10007-1312

Re: Sentencing of Peter Madoff

Dear Judge Swain:

I write with respect and out of concern for the sentencing of Peter Madoff resulting from his plea of guilty to conspiring to violate certain federal statutes and falsifying records of an investment adviser.

I have known Peter for more than fifteen years. Throughout this time, I have found Peter to be a man of integrity and honor, and worthy of the trust and faith I placed in him.

I am married for forty years and blessed with four married children and six grandchildren. I manage my own business, which celebrated its 36th anniversary earlier this year. I started this business with my father-in-law, and now have my son as a partner. As such, I am very familiar with family businesses, their benefits, and challenges.

I am also active in civic associations, and have held positions of President, Director, and Trustee of Chambers of Commerce and Development for both corporations and non-profit organizations such as the Jamaica Chamber of Commerce, United Jewish Appeal, and several synagogues. It was in my capacity as President of the Old Westbury Hebrew Congregation ("OWHC") where I had the good fortune to meet Peter, who at that time was a longstanding member with his wife, Marion, and their children.

Peter had become active with OWHC much earlier when he first became a member. Peter's involvement with OWHC is just one example of the financial support and personal involvement that he commits to all of his children's activities and the many charitable relationships that he and Marion have maintained. He initially held positions with the OWHC Hebrew School and Men's Club, which is why I had sought him out to solicit contribution to the building campaign on which I was working. At that time, OWHC was embarking on an ambitious expansion doubling the size of our building including a new sanctuary, greatly enhanced infrastructure, and

renovation of all of the existing space. Peter immersed himself in the project itself, helping to design parts of the sanctuary with a zeal and commitment beyond expectation. He met with architects, construction staff, and sub-contractors. Peter demonstrated his desire to make certain that everything was done correctly, with respect, and in keeping with the religious laws and customs. Towards the end of the project we had to renegotiate with our lender and find additional sources of funding. We formed an emergency finance committee, which Peter chaired. Through his efforts we found another member to help negotiate with the bank and developed the necessary additional contributions from our membership. It was during this time that I became comfortable in trusting Peter, implicitly. I learned of his attention to detail and follow through to ensure the project's proper completion. I also found Peter displayed a sort of unconditional trust in me, a rather rare quality in a non-profit organization in my experience. I served for seven years as president through five rabbinical leaders, three cantors, a complex and costly building project, and difficult financing negotiations and fund raising. Throughout this period, Peter never veered in his support and faith in me. I can not help but feel that his similar unconditional love and trust in his brother brought him to the position he now finds himself.

I recall my first meeting with Peter discussing what I was hoping for as his contribution, and trying to find the amount he was comfortable giving. At that meeting, we also discussed how he was less than observant or participant in the services beyond perhaps attending on the High Holy Days. During the past ten years, Peter's dedication to Judaism has grown. Only a short while ago my wife and I attended his Bar Mitzvah anniversary where Peter chanted a biblical reading and led parts of the service. This is a substantial accomplishment for an adult not proficient in Hebrew and only possible with dedicated study. During the past difficult years he found the synagogue to be a rare opportunity for comfort and reflection, and became a "regular" at services. In spite of the "tense" occasions meeting some congregants who were injured by his brother's actions Peter never shrank from his support and love of the synagogue -- another unconditional relationship.

In fact the years that we have known each other have not been kind to Peter and Marion. Their oldest son, Roger, contracted leukemia shortly after he was married. Like any devoted and loving parents, Peter and Marion were by Roger's side while he fought bravely for a number of years and underwent two bone marrow transplants. Throughout this period Peter and Marion went beyond what one would expect of parents, supporting Roger and his wife in every way conceivably possible. With their assistance, Roger wrote a book about his experience. Peter and Marion distributed the book to inspire others who were sick and also to raise awareness of the disease.

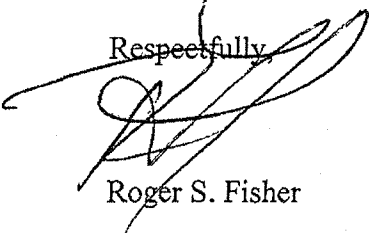
Peter and Marion also battled Peter's health problems. Peter had developed bladder cancer, and had his bladder replaced and prostate removed. Later when I faced prostate cancer he shared his experience with the procedures and doctors with me, and as expected gave his help and support. The conversations regarding this illness cover sensitive issues at best. Yet Peter discussed them in a frank and comfortable manner that allowed me to gain much needed information without compromising my privacy.

Their daughter, Shana, is now happily married and has children with whom, the proud grandparents spend a great deal of time. As Peter and Marion have always been a close knit family, Peter relishes the time he spends with his wife, daughter, son-in-law, and grandchildren.

In closing I would like to share something a common friend told me once to describe Peter. He had known Peter for most of his life, certainly far longer than I. He said, "Peter does the right thing when no one is looking." A rather remarkable observation from an old friend, considering unfortunately the society in which we live finds so many kind or generous gestures done for recognition or self enrichment. This is Peter though, never pretentious or loud or even seeking acknowledgement. In fact it took me a forced visit to his office and a number of phone calls to coerce him and Marion into accepting being honored at a synagogue dinner. Parenthetically, this is an honor that carries more work than honor. But yet they both did what needed to be done without complaint and without notice, quietly putting things together behind the scenes.

I thank you for your time spent reading this letter and in deliberation of Peter's fate.

Respectfully,



Roger S. Fisher

SHELDON G. FORMAN

New York, New York 10022,
212-308-0155

August 16, 2012

Honorable Laura Taylor Swain
United States District Judge
South District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007-1312

Your Honor,

I am writing on behalf of Mr. Peter Madoff. I am also aware that he has recently pled Guilty to conspiring to violate several federal statutes and falsifying records of an investment advisor.

I know Peter as a volunteer at the Central Synagogue Feeding Program, a soup kitchen for the homeless and indigent, where I have served for 26 years. I am currently, in addition to serving, responsible for the ordering of all foods and supplies and scheduling our volunteers.

Peter entered, as a volunteer, some 2 ½ years ago. It was several months before I knew and recognized his full name. I know Peter as a reliable, hardworking and compassionate volunteer. He is willing to perform any task needed to aid our program. He has always been kind and respectful to our guests and the other volunteers. He is the last to leave and is extremely diligent, almost to the point of being annoying, to make sure that no left over food is wasted and is packaged and distributed to our late coming guests.

Over the past 2 ½ years, I have come to know Peter as a human being and I consider him a friend. I have never been a victim of any of the charges against him and I only consider him as a person, one who I respect. In my dealings with him, I view him as a caring, compassionate human being and I hope that, you too, can see that side of him. Peter is a valuable asset to our program and I look forward to the day when we and our indigent clientele can see Peter back to helping us in our small, charitable contribution to society.

Sincerely,

Sheldon G. Forman

Herbert H. Friedman
[REDACTED]
Lawrence, New York 11559

August 7, 2012

The Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Dear Judge Swain:

The book telling the story of each of our lives is made up of many chapters. Through my position as Executive Vice President/CEO of the Gurwin Jewish Nursing & Rehabilitation Center, in Commack, New York, I am able to speak about one such chapter in the life of Peter Madoff, as you deliberate his sentencing.

For more than a decade, Peter served on the Board of Directors for the Gurwin Jewish Nursing & Rehabilitation Center, helping us to become a nationally recognized facility meeting the needs of the frail, elderly and disabled. He was an active participant in all we do and provided valuable counsel, guidance and support. I had the opportunity to get to know Peter and his family during his years of service. He was truly dedicated to our mission of "caring for those who cared for us" and he had a passion for helping those who turned to us for care at a time in their lives when they needed help the most.

Each year Gurwin holds a formal graduation ceremony recognizing our "seniors" who participate in a one year curriculum of adult education. The program culminates in a formal graduation ceremony for our graduates. Peter attended this event every year and showed great warmth and emotion as he helped to make the day special for our program participants by presenting their diplomas. It was clear that his involvement meant a great deal to him and we were all touched by his devotion and pride.

Peter and his wife Marion were recognized at our 1995 Gurwin Classic, which is regarded as one of the leading charitable golf and tennis events in the nation. Through his outreach efforts, and personal philanthropy, the event raised significant funds which enabled us to provide important programs and services to those who depend upon us. For many years Peter continued to actively serve on the event committee helping to ensure its success.

I hope this narrative about this aspect of Peter Madoff's life helps you to see a side of him that may not have been known. You may contact me at 516-639-6617 if you require further information.

Very truly yours,



Herbert H. Friedman

The Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

August 1, 2012

Your Honor:

I appreciate this opportunity to speak on the behalf of my Uncle, Peter Madoff who has entered a plea of guilty to conspiring to violate several federal statutes and to falsifying records of an investment adviser.

My mother is Sondra Madoff Wiener, the only sister of Peter and Bernie Madoff. I can't write a letter about my Uncle Peter without mentioning Bernie because the contrast between these two men defines my relationship to my Uncle Peter, a man I love, trust and admire.

Simply put, Peter loves his family. Peter has always loved his family. He loves the idea of family, the noise of family, the strength and devotion of family, the stories, the teasing, the familiarity and the history of family.

My Uncles couldn't have been more different. I didn't see much of Bernie and when I did, it was uncomfortable at best. Bernie wasn't a hugs and kisses kind of uncle, he was more like a pat on the head and off you go kind of guy. He never seemed to want to be there and the obligation of his visit was apparent. At family celebrations he'd keep to himself and if he did join us for the holiday's, he'd find a place in front of the TV where conversation was to a minimum. Peter on the other hand was happy, relaxed and in his element around us.

During the holidays Uncle Peter would stay in the kitchen talking up a storm. He talked to the kids, not just the adults. He'd take us outside for a football game in the yard and gently pulverize us. He'd show up on any given Sunday, not just the holidays, because he wanted to visit. He wanted to be with us. Bernie did not.

Uncle Peter loves to share stories about our family. Most of what I know about my history comes from his stories. By the time I was eight years old, my grandparents were gone. So much of what I know about them I know because Peter remembered and passed those memories on to me. I've never heard my Uncle Peter talk about business, only how lucky he felt to work with family and do what he loved. Peter talks about politics, sports and cars. He loves to hear ideas and challenge us to pursue those ideas. If you're interested in cycling, he talks cycling. If your interested in your psych class, he'd talk psych. He once spent 30 minutes debating with my then 7 yr. old son about the status of Pluto or something like that just because my son wanted to show off. My Uncle Peter wants to know us. Bernie did not.

In 2002 our family took on cancer. Within six months time, my niece Ariel, Peter's son Roger, my cousin Andy and my cousin Shelley were all diagnosed with rare forms of the disease. During that time, our family followed Peter's example of strength and optimism. He was there for everyone, focusing on the positive. He was tired and scared, you could see that but he was there not only for his son but for my niece and for Andy and for all of us who needed support. He's a religious man with a deep faith in God, a deeper faith than most of the family I'd guess. Uncle Peter wouldn't admonish us for this, he'd simply ask us to pray or send whatever positive energy we could for them all. We lost Roger in 2006. Peter mourns for Roger every day and for his cousin Shelly who also lost her battle. But Peter also celebrates Ariel and Andy who have survived. We all do.

I recently went to New York with my husband and kids to see Peter one last time before his sentencing. I was expecting a somber and emotionally draining weekend as anyone in my position would. Instead, he and my Aunt Marion showed up at my brother's house and greeted us just as he'd done my entire life, with a smile and hug for each and every one of us. True to his nature, he asked about us. Hours went by talking about life in general and sharing the stories he loves to tell. But, we needed to address the elephant in the room and talk about his situation. He confided in us what he could and in turn we shared our "I love you's" and "we're here for you both's", just as we'd done during the days we'd fought together against cancer. Then my Uncle Peter did what he always does, he brushed off the sadness and told more stories about family, comforting the rest of us with what we find familiar.

I talked to Peter not long before Bernie's arrest. He was in his kitchen getting ready to listen to President Obama make his state of the union address. It was an ordinary quick hello. I called to thank him and Aunt Marion for a donation they'd made in my daughters honor to a charity important to us. He asked about my kids and my husband. He talked about his recent visit with my parents and told me about his granddaughter [REDACTED]. Short and sweet and the last ordinary conversation I'll ever have with him.

I could go on for pages more telling you who Peter Madoff is. I could tell you how he looked after my grandfathers best friend, Mr. Kay, when my grandfather passed and his friend had no family of his own. I could tell you about the hundreds of people who attended Roger's funeral, friends of Peter and Marion's going back to grade school and still in their lives. I'd tell you that no matter what he's facing, he still returns every phone call and email even if I just wrote to send him my love. That's what he does, he puts everyone in his life ahead of himself. I could also tell you about his volunteer work and philanthropy but I know others will do that.

I was shocked and heartbroken over what Bernie did. I've accepted the fact that he was capable of hurting his family so terribly. I still feel the heartbreak every time I see the way my parents have aged from grief or the way my brother struggles with trust. I feel it every day that our family defends it's innocence, we are victims too, not accomplices. For all that heartbreak, nothing hurts me more than seeing how severely my Uncle Peter has suffered; it's truly devastating.

Yes, my Uncle Peter made mistakes. He trusted his brother and did what he was told to do. It's human nature to trust your brother, your father, your uncle. While the rest of our family came together in crisis, Bernie was committing his crimes. We gave him our love and support during Andy's cancer treatments and Bernie set us up for a betrayal of biblical proportions. Not my Uncle Peter, his focus was on his son, his niece, his cousin and nephew and there were other challenges for his family during that time as well. I believe my Uncle Peter was distracted by the bigger picture of life and made mistakes.

Your Honor, I wrote no letter for Bernie nor have I reached out to him. I never will. But my Uncle Peter is a different story. My Uncle Peter loves his family and we love him. I understand and respect that a judgment must be passed. I respectfully ask that you consider my words, consider this mans life, his reputation and contribution to his family and community. There are many who will testify that this is a good, generous, kind and loving man. He is a family man who trusted his brother.

Respectfully,

A handwritten signature in cursive script, appearing to read "Susan W. Gould". The signature is fluid and extends to the right.

Susan W. Gould

[REDACTED]
Hudson, Ohio 44236
330-475-7026

Honorable Laura Taylor Swain,
United States District Judge
Southern District of New York

Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

September 4, 2012

Honorable Laura Taylor Swain,

I am writing this letter with the understanding that Peter Madoff has pleaded guilty to conspiring to violate several federal statutes and to falsifying records of an investment advisor. This letter is to inform you of my experience in getting to know Peter, and to attest to his good character.

My son, Eric, is married to Peter Madoff's daughter Shana. I am retired now after 30 years of service as an office manager in the health care industry.

I met Peter and Marion Madoff for the first time at an engagement party in the summer of 2007. This party was held at my daughter's home here in Minnesota. The Peter that I met then and have visited with over the years since 2007 has shown himself to be a very caring and friendly man who loves his family and consistently shares his strong faith in God.

The first time I met Peter he impressed me with how humble and down to earth he was. He was very easy to talk to and made me feel very special. He impressed me with what a good listener he was. I was also a guest at Peter and Marion's home prior to Eric and Shana's wedding in the fall of 2007. My niece accompanied me to the wedding and we were made comfortable, welcome and made to feel a real part of the family.

In September of 2009 while visiting Eric and Shana we were invited for dinner to celebrate Rosh Hashanah at Peter and Marion's home. Peter said a beautiful prayer giving thanks to God for family, friends and all God's blessings. It was then that I knew that he has a very personal relationship with God.

Peter has always treated my son as if he was their own son, a fact that has added significance given the tragic loss of Peter's son Roger in 2006. He has told me many times what a wonderful son I have. This has been very comforting for me living so far from him.

My husband and I recently spent several days in New York visiting with my son and his family. Peter and Marion made time to see us during that trip, and I was struck by the fact that even with all that Peter is going through leading up to his sentencing, his primary concerns were to hear how we were doing, what we have been up to and to share stories about the grandchildren. I have seen Peter playing and talking with the grandchildren showing all the love he has for them. It is also obvious the grandchildren adore him.

While Peter may have made some mistakes in his life, he is at his core a good man of good character and deserving of thoughtful consideration at sentencing.

Sincerely,


Marion Hawksford

August 28th, 2012

**To: The Honorable Laura Taylor Swain, United States District Judge,
Southern District of New York , Daniel Patrick Moynihan United
States Courthouse, 500 Pearl Street, New York, NY 10007-1312**

From: Naomi Jacobson, [REDACTED] Old Westbury, NY 11568

Dear Honorable Judge Swain,

I am writing this letter on behalf of Peter Madoff. I understand that the context of this letter is a sentencing proceeding based on Peter's plea of guilty to conspiring to violate several federal statutes and to falsifying records of an investment advisor.

My name is Naomi Jacobson and I have been a friend for over 34 years with both Peter and Marion Madoff. My recently deceased husband Franklin Jacobson and Peter shared a very special friendship . The initial bond between the families began with membership in the Old Westbury Hebrew Congregation. Temple life was a major commitment for all of us. My husband Frank and Peter worshipped together on a weekly basis and often on a daily basis at 6:45 am during the week. Our children were the same age and attended Hebrew School three times a week for six years together. As a result of that association, Peter's son Roger, now sadly deceased, and my daughter Elissa became high school sweethearts.

I know this family well and I can attest to the fine and upstanding character of Peter Madoff. I would like to share with you a few instances.

In the most personal of scenarios, I must tell you about the extraordinary kindness and caring that Peter showed my husband during the last year of his life. Peter and Frank worshipped together for many years and formed a strong Saturday morning bond. When it became clear that my husband Frank was too sick to attend services and go to lunch after, Peter took it upon himself to try and remedy the situation for his friend. Each Saturday after services, Peter would show up to my house to sit with Frank in the den and tell him about what had transpired, talk about the sermon and then just talk. Those visits lasted the whole afternoon. They were a lifeline for my husband. I would go out and come home a few hours later and see Peter still there with Frank. Sometimes they were talking or watching TV; eating or both just snoozing. Peter clearly had his own serious troubles at that time. But no matter, he set all aside to be with Frank and to help where he could. My husband loved these Saturdays with Peter. I will forever thank Peter for this.

Peter and Marion attended my husband's funeral and burial. This was a very public affair. My husband was well known professionally and socially. Peter and Marion were able put aside public scrutiny and gossip to stand with me and my family at our time of need. This is the Peter Madoff I know. He does the right thing.

Roger Madoff, Peter's son, died of Leukemia at the age of 32. It was a long and sad battle, but Peter led the family with hope in his heart. He devoted his life for those years to his son and to helping his family cope with this terrible tragedy that was unfolding. He was not well during those years but the battle for Roger's life was all that mattered. It was unthinkable that his brilliant and beautiful son would not survive. Everything else in his life was set aside for those years. The period following Roger's death was devastating for Peter and Marion. But still Peter reached out to help others, including my family.

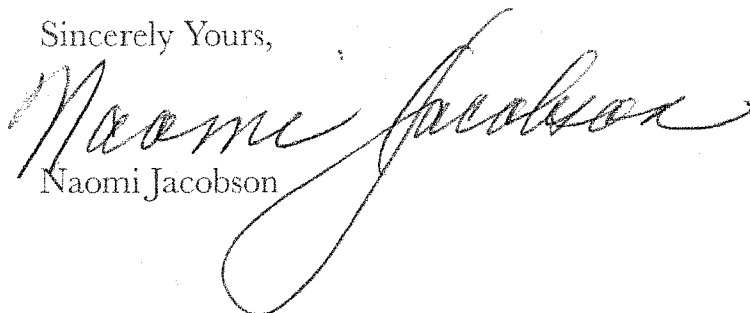
Peter and Marion joined the Old Westbury Hebrew Congregation in 1973. For almost forty years they have been prominent, responsible, generous, active and beloved members of the congregation. Peter was Youth director for many years. He served on the board of directors for ten years. My husband and I served on the board with him for those years. Peter was an excellent leader who was very well respected. People listened to Peter when he spoke. He was soft spoken but his ideas were always clear and made sense. He was a man we could rely on to lead and to work. This is a religious man who is deeply involved in all aspects of Temple life. Our congregation has been very fortunate to have Peter Madoff and his family as members.

Peter and his wife Marion have a loving marriage for all the years I know them. Peter is and always has been a devoted husband and father. His super loving relationship with his son and daughter was clear to all. As devoted parents, Peter and Marion brought up two very successful children, one a lawyer and the other a graduate of Duke University. These children were brought up with a high standard of values, responsibility, integrity and commitment to community service.

As devoted as grandparents, Peter and Marion take a front and center position in helping to raise their two grandchildren. Peter and Marion supervise the religious training of their "girls" and help care for them in all aspects, on a daily basis. This is a beautiful family that has endured sickness, grief and public censure. With it all, they manage to hold their heads up and go on.

I ask your Honor to consider this in the sentencing of Peter Madoff. This is a fine and honorable man who has much to give to his community and society in general.

Sincerely Yours,

A handwritten signature in cursive script, reading "Naomi Jacobson". The signature is fluid and elegant, with a large loop at the end of the last name. It is positioned to the right of the typed name "Naomi Jacobson".

Naomi Jacobson

Honorable Laura Taylor Swain
United States District Judge
Southern District of New York
Daniel Patrick Moynihan United States Court House
500 Pearl Street
New York, NY 10007-1312

September 10, 2012,

Dear Honorable Laura Taylor Swain,

I write this with the full understanding it will be used in the sentencing proceeding of Peter B. Madoff based on his plea of guilty to conspiring to violate several federal statutes and to falsifying records of an investment advisor.

I am Ronald J. Kessler, retired Vice Chairman of the Board of Directors of A. G. Edwards, Inc.¹ I was employed in the financial industry for over forty-three years with A. G. Edwards, Inc. of St. Louis, MO, its subsidiaries and successors.

I have known Peter Madoff for over thirty years. Together we served on numerous industry committees that focused on issues and initiatives ranging from market structure to client protection to efficiency challenges to the safety and soundness of our capital markets. Peter was often called upon to share his deep knowledge of our markets' functionalities as well as ways to improve their integrity while ensuring investors' interests were always protected. He never failed to answer these calls. His insights and leadership helped guide our industry through a period of uncertainty and explosive growth, without which, market confusion and inefficiencies leading to the erosion of investor confidence would have resulted. I am not suggesting Peter single-handedly accomplished this, but I am stating that he was instrumental in the results these committees achieved.

A.G. Edwards was among the first brokerage firms to send orders for securities listed on the New York Stock Exchange to Madoff Securities for execution. They were recognized for superior service, faster executions and better pricing for investors' orders. Peter's firm always put the investors' interests first, often at the expense of the firm's. When the inevitable error would occur Peter's firm's approach was never "what will this cost" but "what needs to be done to ensure the investor is treated fairly."

Over the years, we served on many industry committees and task forces, representing our respective firms and clients as well as the industry. We served on the Board of Directors of the Depository Trust and Clearing Corporation² as well as its subsidiaries. We served on groups called to action by NASDAQ³,

¹ A.G. Edwards, Inc is a holding company whose subsidiaries provide securities and commodities brokerage, investment banking, trust services, asset management, retirement planning, investment planning and insurance products and services to individual and institutional investors. Common stock listed on the New York Stock Exchange.
(Taken from the Annual Report for Fiscal Year 2007) (Merged with Wachovia Corporation October 2007)

² Depository Trust and Clearing Corporation through its subsidiaries, provides clearing, settlement and information services for equities, corporate and municipal bonds, government and mortgage-backed securities, money market instruments and over-the-counter derivatives.

FINRA⁴ and SIFMA⁵. All of these assignments had a similar purpose - to promote the safety and soundness of our nation's capital markets, to ensure the integrity of our industry, and to maintain investor confidence in the financial industry. Peter excelled at these meetings. His knowledge and integrity were unquestioned. His council was sought by regulators as well as competitors. He always gave his time and input to improve the industry and investor experience.

I was so impressed with Peter's commitment, integrity and knowledge that I, as Vice Chairman of A.G. Edwards, Inc, recommended Peter to the nominating committee to fill a seat on the Board. Peter was subsequently elected to the Board and his tough questioning and insightful observations helped propel the firm forward. Peter always challenged management to maintain a client-first framework; he wanted to know how decisions were going to be good for the client. He was also passionate about employee benefits, opportunities and equality. Peter never failed to meet his Board obligations traveling to St. Louis from New York for each meeting.

During the past fifteen years, I grew to know Peter on a more personal level and witnessed his devotion to and his pride in his family. The love he and Marion share for each other was obvious. He always spoke of his children with love, affection and interest. The excitement in his voice when he talked about Shana's wedding and later of his granddaughters was infectious. I am privileged to know his wife, Marion, and daughter, Shana. I was privileged to know his son, Roger. My wife and I were fortunate to travel together, dine together and share our family's ups and downs with Peter and Marion.

When their son, Roger, became ill, I had never seen anyone more devoted than Peter. He spent countless hours trying to understand the illness and what could be done for his son's care. I will never forget how Roger's passing affected Peter. His faith was all that allowed him to accept the death of his son. I was so impressed and inspired by the yearlong mourning. His commitment was steadfast; he never missed this daily devotion. I recall one example when Peter was in town for a Board meeting. We were going to an early dinner after the meeting but Peter still found time to go to synagogue before joining me for dinner. He continues to honor Roger's memory by getting up at 4:30 two days a week to prepare and serve meals at his synagogue to those less fortunate.

In addition, DTCC is a leading processor of mutual funds and insurance transactions, linking funds and carriers with their distribution networks.


³ NASDAQ, formerly known as the National Association of Securities Dealers Automated Quotations is the second largest stock exchange, by market capitalization, in the world.

⁴ FINRA, the Financial Industry Regulatory Authority is the largest independent regulatory for all securities firms doing business in the United States. FINRA's role is to protect America's investors by maintaining the fairness of the U.S. capital markets.

⁵ SIFMA, the Securities Industry and Financial Markets Association is a trade organization whose mission is to develop policies and practices which strengthen financial markets and which encourage capital availability, job creation and economic growth while building trust and confidence in the financial industry.

I consider Peter and Marion to be dear friends and wish them well. I know their strong faith, the strength of supportive friends, and the love of their daughter and granddaughters will sustain them.

Respectfully,



Ronald J. Kessler



Ballwin, MO 63011

Ellen Leef-Sherrow/[REDACTED]/NYC 10019
212.418.0326

July 23, 2012

The Honorable Laura Taylor Swain
United States District Judge, Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007

Re: The Sentencing Proceeding for Peter Madoff

Honorable Laura Taylor Swain:

I understand that the Sentencing Proceeding for Mr. Peter Madoff is based on his plea of guilt.

I have known Peter for approximately 2½ years as a volunteer who has worked closely alongside him at the Central Synagogue Breakfast Program. We prepare meals for anyone who is hungry and wants our hot breakfast, coffee, juice and bag lunch. I have been volunteering weekly for over 14 years and was the Chair of this program for 7 of those years and therefore responsible for making a volunteer schedule from week-to-week. I mention this only to make it clear why it has been such a pleasure to work with Peter whose consistency of service, kindness, caring and genuine concern for our guests is, in my experience, unusual among our volunteers over the years.

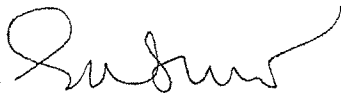
Mr. Madoff keeps an eye on those he knows (we have many repeat guests) who often want seconds to make sure their particular needs are

met, especially when a guest may be unable to assert his own needs appropriately. He is quick to notice any hand raised either for more food, bread and butter or a coffee refill. His gentle, soft-spoken manner with guests, often helping to calm someone who is agitated, and the fact that Peter is there when volunteer colleagues need help before the request is expressed has endeared him to us all.

At one point I had asked Mr. Madoff if, with his unfortunate experience in losing a child, he would speak with a friend of mine who had also suffered this kind of loss and he unhesitatingly agreed to do so. Many would not have done so. It is to his great credit and sensitivity that Mr. Madoff reached out to this stranger to give whatever support my friend was able to accept.

Knowing that Peter would be at my side during the 2 ½ hours of the breakfast program always makes me feel better and indeed, our program is better for having him there.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Ellen Leef-Sherrow'.

Ellen Leef-Sherrow, LCSW

LAURENCE L. LOVE
ATTORNEY AT LAW
118-35 QUEENS BOULEVARD
SUITE 1220
FOREST HILLS, NEW YORK 11375

(718) 575-0013
(718) 520-8544 FAX
August 27, 2012

Hon. Laura Taylor Swain
U.S. District Judge
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 1007-1312

Re: Peter Madoff

Dear Judge Swain:

I have been strongly advised not to write a letter related to the sentencing of Peter Madoff, however to do otherwise would be a morally unacceptable act.

I am well aware that Peter has plead guilty to conspiring to violate Federal statutes and of falsifying records of an investment adviser for which he will be sentenced shortly.

Peter is my uncle through my twenty year marriage (I am married to Ruth Love, daughter of Marvin and Sondra Wiener) although I am currently in the midst of a divorce. I am also a candidate running to serve as a Queens County Civil Court Judge and will be on the ballot this November.

None of the above changes the fact that I have found Peter Madoff to be one of the most honorable, decent, caring people I have met in my life. I saw first hand how he dealt with the illness and death of his only son Roger, how he and Marion poured themselves into helping others through charity and hands on work with the Lymphoma Leukemia Society. I have heard the countless stories of how he has always extended an extra hand when friends or employees were faced with their own difficulties – whether health or financial. He would go above and beyond quietly to help anyone in need.

After Roger's death I, along with the rest of the family, saw how Peter and Marion went into mourning. Not for a month or a year but so much longer. It's ironic that the celebration of their end of mourning occurred just a few short weeks before our universe crumbled from the Bernie Madoff revelation. How fitting that they chose to remerge into the living world by being with family and friends. Seeing Peter reading from the torah, talking about how religion and increasing his commitment to the temple helped him heal and how giving back allowed illustrated so well the person he has always been.

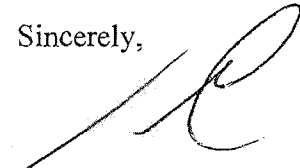
I recognize that the world believes the whole family was, "in on it" and that Bernie and anyone related to him should be tarred and feathered on national television and destroyed. But I have been a part of this family for twenty years and know just how wrong the media and world are on the subject. The devastation Bernie's crimes have caused our family is beyond words.

The only people I know with more honor and dignity than Peter are my in-laws who are beyond private. Neither of them is capable of expressing their emotions around the dinner table let alone in a letter to an unknown Judge. But you must understand, Sondra practically raised Peter - she must live her remaining few years knowing her brother Bernie destroyed countless lives, caused her nephew's suicide, committed crimes that will live on forever and that the world believes she knew and reaped unjustified benefits. The thought that her remaining brother Peter could face a lengthy prison sentence is unspeakable.

As I said at the outset, I am in the midst of my own divorce and perhaps the last person in a position to talk about the importance of family, nonetheless I must. Family is everything to Peter and Marion - they have shown nothing but love and kindness to all around them. They do not deserve the hand they have been dealt and I hope and pray you take into consideration all the words of support being expressed when sentencing Peter Madoff in this matter.

Thank you in advance for your time and attention.

Sincerely,



LAURENCE L. LOVE

THE HONORABLE LAURA TAYLOR SWAIN
UNITED STATES DISTRICT COURT JUDGE
SOUTHERN DISTRICT OF NEW YORK
DANIEL PATRICK MOYNIHAN UNITED STATES COURTHOUSE
500 PEARL STREET
NEW YORK, NY 10110-1312

SEPTEMBER 10, 2012

DEAR JUDGE SWAIN,

I AM PETER MADOFF'S NIECE. I WRITE TO YOU IN THE HOPE THAT YOU WILL GAIN A BETTER UNDERSTANDING OF MY UNCLE'S CHARACTER. WHILE DIFFICULT FOR ME, I UNDERSTAND THAT HE PLEADED GUILTY TO THE CHARGES BROUGHT AGAINST HIM.

MY UNCLE PETER TRUSTED HIS BROTHER. WE ALL DID, AS HAVE SO MANY. BERNIE'S ACTIONS ALMOST DESTROYED MY FAMILY. BUT, MY UNCLE PETER IS A MAN OF HONOR, HUMILITY AND FAITH. HE HAS ALWAYS PUT OTHERS FIRST AND TAKEN THE JEWISH IDEA OF TIKUN OLAM – HEAL THE WORLD IN A VERY PERSONAL WAY.

WHILE MY UNCLE BERNIE WAS STEALING FROM US ALL, PETER WAS BATTLING BLADDER CANCER THEN MY COUSIN ROGER, PETER'S SON AND MY NIECE ARIEL WERE DIAGNOSED WITH LEUKEMIA WITHIN 3 WEEKS OF EACH OTHER. ROGER AND ARIEL FOUGHT TOGETHER EVERY STEP OF THE WAY. MY UNCLE PETER RALLIED TO BRING HIS INTELLECT, HEART AND DEEP SENSE OF COMMUNITY TO HELP NOT ONLY ROGER AND ARIEL BUT ALL VICTIMS OF THE DISEASE THROUGH HIS WORK WITH THE LEUKEMIA AND LYMPHOMA SOCIETY.

THIS COMMITMENT CONTINUED LONG AFTER ROGER DIED OF THE DISEASE AND MY BEAUTIFUL NIECE SURVIVED. EVEN AT THE HEIGHT OF THE MOST HORRIBLE PUBLICITY REGARDING MADOFF, MY UNCLE PETER CONTINUED TO ENCOURAGE US TO CONTRIBUTE TO AND WALK FOR "LIGHT THE NIGHT" LEUKEMIA AND LYMPHOMA SOCIETY'S ANNUAL AWARENESS CAMPAIGN. ANOTHER MAN WOULD HAVE HID. I AM STILL PART OF THE WORK MY UNCLE STARTED WITH LEUKEMIA AND LYMPHOMA AND REMAIN A POTENTIAL BONE MARROW DONOR.

MY COUSIN ROGER'S DEATH WAS PROLONGED AND AWFUL, MY AUNT AND UNCLE'S GRIEF EXTENDED FAR BEYOND THE JEWISH TRADITIONAL ONE YEAR OF MOURNING. WHEN THEY DECIDED IT WAS TIME TO MOVE ON IN TYPICAL FASHION FOR PETER AND MARION THEY CHOSE TO DO THAT BY INVITING THEIR CLOSEST FRIENDS AND FAMILY TO A FRIDAY NIGHT SERVICE AND DINNER. MY UNCLE PETER READ FROM THE TORAH, INVITED HIS DAUGHTER, GRANDDAUGHTER AND WIFE TO DO THE SAME. HE ASKED HIS SISTER AND BROTHER TO RECITE THE BLESSINGS. THAT WAS THE LAST TIME I SAW MY UNCLE BERNIE, THREE WEEKS AFTER HE BLESSED US ALL AND WE GAVE THANKS FOR THE END OF MY AUNT AND UNCLE'S PERIOD OF GRIEF HE SHOCKED US AND THE WORLD.

THERE ARE MANY EXAMPLES OF PETER'S GENEROSITY, LEADERSHIP AND DEDICATION. HE WAS INVOLVED WITH SEVERAL SYNAGOGUES, SUPPORTED PROGRAMS FOR THE ELDERLY, SPECIAL OLYMPICS, AND OTHER CHARITABLE ORGANIZATIONS THAT UPHELD HUMAN RIGHTS AND WHEN HE COULD NO LONGER HELP THROUGH PHILANTHROPY HE VOLUNTEERED AT A WEEKLY SOUP KITCHEN. EVERYONE IN MY FAMILY FOLLOWED HIS LEAD, WE COULD NO LONGER GIVE FINANCIAL SUPPORT, BUT MY MOTHER TEACHES LITERACY, MY AUNT RUTH, BERNIE'S WIFE TEACHES ENGLISH AS A SECOND LANGUAGE, I

VOLUNTEER YOGA INSTRUCTION TO A NOT FOR PROFIT GIRLS CAMP. MY SIBLINGS AND COUSINS VOLUNTEER AT YOUTH CENTERS AND MANY OTHER COMMUNITY PROGRAMS. BUT I WOULD RATHER TELL YOU ABOUT MY UNCLE AS I KNOW HIM. I ALWAYS FELT PETER WAS THE CONSCIENCE OF MY FAMILY. THE "KEEPER". HE KEEPS US MOTIVATED TO BE GOOD PEOPLE. EVEN IN THE WORST SADNESS OF THE MADOFF SAGA YOU CAN PICK ANY DAY...MY COUSIN MARK'S SUICIDE, THE LOSS UPON LOSS OF JOBS, HOMES, FINANCES, HEALTH, PETER NEVER COMPLAINED. HE ALWAYS EXPRESSED SADNESS AND TOOK SUCH AWFUL INSULT WITH GRACE AND COMPOSURE. MOST OF US WERE NOT ABLE TO ATTEND MY COUSIN MARK'S FUNERAL, BECAUSE THE PRESS HOUNDED US AND IT WOULD HAVE BECOME A MEDIA CIRCUS. THE ANGER AND INEXPLICABLE SADNESS OVER THAT WERE EASED BY MY UNCLE'S GENTLE URGING TO STAY FOCUSED ON HONORING MARK. PETER KEEPS US TOGETHER AND FOCUSED ON WHAT OUR FAMILY IS TRULY ABOUT. HE KNOWS ALL THE FAMILY HISTORY AND ALL OF THE PLAYERS.

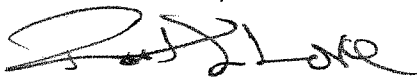
HOLIDAY'S INVOLVED EVERYONE. MY EARLIEST MEMORIES ARE OF SNICKERING AT THE KIDS TABLE DURING ENDLESS PASSOVER SEDARS LED BY MY UNCLE PETER. THE ADULT TABLE INCLUDED IN-LAWS, FRIENDS, PEOPLE FROM THE FIRM, COLLEGE ROOMMATES, JUST ABOUT ANYONE WHO WAS ALONE ON THE HOLIDAY FOUND A PLACE AT PETER AND MARION'S TABLE. FAMILY IS THE HEART OF MY UNCLE PETER AND HAS ALWAYS EXTENDED BEYOND BLOOD. AS A CHILD I WAS NEVER QUITE SURE WHO BOB KAY WAS. HE WAS A SWEET ELDERLY MAN ALWAYS IN ATTENDANCE AT PETE AND MARION'S GATHERINGS. AS AN ADULT I LEARNED HE WAS A CHILDHOOD FRIEND OF MY GRANDPA RALPH. BOB WAS "SLOW" AND COULD NOT CARE FOR HIMSELF INDEPENDENTLY. MY GRANDFATHER HELPED SUPPORT HIM, LATER PETER TOOK ON THE ROLE. I USED TO SEND CARDS AND LETTERS TO BOB JUST AS I DID TO MY GRANDPARENTS WHEN THEY WERE ALIVE. A MAN WITH NO FAMILY WAS WELCOME IN MINE. SUNDAY BAGELS AND THANKSGIVING WERE AT OUR HOUSE. FOOTBALL SEASON WAS ESPECIALLY LIVELY WITH PETER LEADING THE KIDS IN FOOTBALL GAMES DURING HALF TIME, MY MOTHER YELLING FROM THE PORCH THAT IT WAS A TOUCH NOT TACKLE GAME! MY UNCLE COMMITTED TO EVERYTHING 100%. MY UNCLE PETER TOOK SUCH PRIDE IN HIS FAMILY. WHERE BERNIE WAS REMOTE AND COULD BE CRUEL AT TIMES, PETER WAS ALWAYS WARM AND WELCOMING. WE ARE A FAMILY OF DEEP INTEGRITY AND AN ENORMOUS WORK ETHIC. MY UNCLE PETER EXPECTED A LOT FROM HIMSELF AND FROM THOSE AROUND HIM, BUT WOULD BE THE FIRST TO PRAISE YOUR EFFORT. HE FELT A DEEP RESPONSIBILITY TO THE PEOPLE IN HIS EMPLOY AND I KNOW OF MORE THAN ONE OCCASION WHERE AN EMPLOYEE SICK WITH LUPUS OR CANCER WAS NOT JUST GIVEN HEALTH BENEFITS, BUT GIVEN EMOTIONAL SUPPORT AND ALWAYS REASSURANCE THAT THEIR PLACE WAS SECURE. THE LINES OF FIRM AND FAMILY BLURRED, PETER TOOK CARE OF EVERYONE. I BELIEVE BERNIE TOOK ADVANTAGE OF THAT TOO. THERE WAS SUCH TRUST AMONG THE FIRM, THE FAMILY AND THE COMMUNITY. PETER WORKED HARD AND BUILT A LEGITIMATE, SUCCESSFUL BUSINESS. GIVING BACK WAS AN INTEGRAL PART OF THAT. PETER HAS UPHELD THE IDEA THAT YOU REMAIN GRATEFUL AND GIVING ALWAYS.

MY AUNT MARION AND UNCLE PETER HAVE BEEN TOGETHER SINCE THEY WERE CHILDREN. MY KIDS LOVE TO HEAR THE "MILK MONITOR" STORY OF HOW MARION FIRST SET EYES ON THE CUTE MILK MONITOR, PETER, AT SCHOOL AND SET OUT TO CATCH HIM. THEY LOVE JUST ABOUT ANY STORY TOLD BY PETER AND MARION BECAUSE THEY TELLING IS AS MUCH FUN AS THE CONTENT. HAVING BEEN TOGETHER AS A UNIT FOREVER THEY ANIMATEDLY TALK OVER AND AROUND EACH OTHER AND ARGUE THE FINER POINTS WITH TREMENDOUS JOY. THE THOUGHT OF THEM SEPARATING IS TOO MUCH FOR ME TO BEAR. THEY HAVE ENDURED MORE THAN A FAIR SHARE OF SORROW. MY UNCLE IS NOT A HEALTHY MAN, YET AGAIN HE NEVER COMPLAINS. HE PRAYS TO A GOD HE BELIEVES IN. HE IS GRATEFUL FOR THE LOVE OF THIS FAMILY THAT HE BELIEVES IN AS DEEPLY AS HIS GOD.

MY UNCLE BERNIE TOOK A STRONG, GENEROUS GROUP OF PEOPLE WITH A HISTORY OF HELPING OTHERS BEYOND OUR OWN INTEREST AND HE DESTROYED ALL OF OUR CREDIBILITY. I HAVE NO WORDS FOR BERNIE, BUT I CAN TELL YOU WHAT MY UNCLE PETER SAID TO ME WHEN I CALLED CRYING AFTER HIS PLEA...HE TOLD ME HE LOVED ME AND THAT HE WILL BE OK HE IS ONLY CONCERNED FOR MY PARENTS AND HE URGED ME TO CARE OF THEM, THAT THIS WILL BE HARD FOR THEM AND FOR MY AUNT MARION AND COUSIN SHANA. HE KNOWS I AM THE KEEPER OF MY FAMILY TOO.

I CAN NOT LET IT GO WITHOUT TELLING YOU WHAT I KEEP. MY PARENTS ARE 81 AND 78 YEARS OF AGE. THEY WORKED HARD THEIR WHOLE LIVES, TRUSTED MY UNCLE BERNIE AND WERE BETRAYED. THEY LOST EVERYTHING. BUT IT IS NOT THE MATERIAL LOSSES THAT ARE SO DAMAGING, IT IS THE EMOTIONAL. THEY HAVE BEEN SCRUTINIZED AND ANTAGONIZED JUST BECAUSE OF PROXIMITY. THEY LIVE MODESTLY AND HAVE BEEN OVERWHELMED BY THE KINDNESS OF STRANGERS WHO UNDERSTAND THEY ARE AMONG THE BIGGEST VICTIMS OF MY UNCLE BERNIE'S PONZI SCHEME. THAT THEY LIVE OUT THE REST OF THEIR LIVES IN FEAR IS UNACCEPTABLE TO ME. MY PARENTS ARE PROUD PEOPLE. THEY WILL NOT TELL YOU ANY OF THIS IN DETAIL ESPECIALLY NOT THE DEPTH OF DESPAIR OR DESTRUCTION THEY CONTINUE TO ENDURE. THEY CAN NOT GIVE DETAILED AND SPECIFIC EXAMPLES OF PETER'S LAUDABLE QUALITIES FOR YOU. PETER IS LESS A BROTHER AND MORE OF A SON. MY GRANDPARENTS ARE LONG GONE, MY PARENTS HAVE RAISED HIM. MY PARENTS HAVE AT SUCH AN ADVANCED AGE SHOWN ENORMOUS STRENGTH AND RESILIENCE IN REBUILDING THEIR LIVES. MY MOTHER HAS SINCE RECEIVED A PACE MAKER, MY FATHER STRUGGLES WITH HIGH BLOOD PRESSURE. THEY SURVIVE BY BEARING WHAT IS UNBEARABLE AND MOVING FORWARD. IF THEY WERE TO TELL YOU IN HEARTFELT DETAIL WHAT PETER MEANS TO THEM AND OF THE ABSOLUTE DEVASTATION TO THEIR LIVES BERNIE HAS WROUGHT, IT WOULD KILL THEM. CERTAIN DOORS NEED TO REMAIN CLOSED IN ORDER TO SURVIVE. MY MOTHER HAS LOST HER PARENTS HER BROTHER AND NOW PETER? SHE IS SO WORRIED FOR HIM. MY ELDERLY MOTHER HAS BEEN SITTING UP NIGHTS RESEARCHING PRISONS THAT OFFER KOSHER MEALS AND RABBINICAL STUDIES. I AM RESPECTFULLY ASKING YOU TO PLEASE CONSIDER THE GOOD MAN THAT PETER MADOFF IS AND THE TERRIBLE CIRCUMSTANCES THAT PLACED HIM IN THIS POSITION. I AM REQUESTING THAT YOU CONSIDER HIS HEALTH, HIS FAITH AND HIS IMPORTANCE TO HIS FAMILY. NO ONE WILL VISIT MY UNCLE BERNIE OR CONTACT HIM IN ANY WAY, BUT THAT IS NOT TRUE OF PETER. WE WANT AND NEED TO KEEP HIM CLOSE. I ASK YOU TO CONSIDER ALL OF THIS IN YOUR SENTENCING OF MY UNCLE.

RESPECTFULLY,

A handwritten signature in black ink, appearing to read 'Ruth Love', with a stylized flourish at the end.

RUTH LOVE